

<b>REPORT NO:</b>	<b>12 17</b>
<b>DATE:</b>	<b>APRIL 9, 2012</b>
<b>ANALYST:</b>	<b>GEORGE B. GMACH</b>

### CLASSIFICATION REPORT

PROPOSED TITLE: City Assessor (Appointed)

CURRENT TITLE: City Assessor (Appointed)

INCUMBENT: Pat Todd

REASON FOR REQUEST: Review of the duties and responsibilities of the job to ensure proper assignment of points and salary range.

DATE QUESTIONNAIRE SUBMITTED: N/A

DATE OF PREVIOUS STUDY: 1/11/2005

DISPOSITION OF PREVIOUS STUDY: The job remained at 640 points

PERSONS INTERVIEWED: Pat Todd, City Assessor

RECOMMENDATION: Increase total points from 640 to 715 by making the following changes:

Knowledge Level	K-Pts	Decisions and Actions Level	D-Pts	Supervisory Level	S-Pts	Relationships Responsibility Level	R-Pts	Working Conditions	W-Pts	Effort	E-Pts	Total Pts
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#### Current Points

65	195	75	225	30	30	70	105	30	15	70	70	640
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#### Recommended Points

80	240	80	240	30	30	80	120	20	10	75	75	715
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## **JOB ANALYSIS**

Review of the City Assessor job was initiated by Human Resources based on a general sense that the job may be out of alignment with other appointed jobs in the city. The job was evaluated in 1988, 1994 and again in 2005 with only very limited changes in factors and no change in overall points. The current review considers factors in a new light given the way in which changes in valuations that have impacted tax calculations on recent years.

Following our meeting with the incumbent we have modified the job specification so that it now reads as follows:

### **CITY ASSESSOR**

**CODE: C01830**

**REPORTS TO: Mayor and Executive Committee**

**SUPERVISES: All staff in the City Assessor's Office either directly or indirectly.**

### **NATURE OF WORK**

**Directs the work of the Assessor's Office and develops long-range plans aimed at realizing the city's vision as outlined in the City's goals, departmental business plan and legislated mandates. Provides technical and administrative leadership and direction to the department.**

### **TYPICAL DUTIES AND RESPONSIBILITIES**

**(Including, but not limited to the following)**

- Establishes Appraisal Quality Standards through defining the appraising and assessing techniques to be used. Coordinates with the State and surrounding jurisdictions to foster consistency in application of methodology.
- Establishes individual work standards as reflected in measurable goals and allocates personnel time based on work load, required appraisals and skills.
- Makes final decisions regarding hiring of new employees, progressive discipline and termination.
- Keeps City Leaders informed and answers their questions about the assessment process and issues of importance impacting individual neighborhoods and businesses.
- Works directly to build a working relationship with major taxpayers as a means of uncovering relevant information that impacts valuations so as to mitigate the risk of sustained legal challenges that can result in large aggregate unrecoverable losses of revenue through court ordered reductions or repayments.
- Minimizes court cases and reviews that reduce the time available for the primary task of re-evaluating real estate.
- Speaks with neighborhood groups, business groups and reporters to share assessment information and answer their questions, thus gaining public understanding and improving trust.
- Meets with appraisal and assessment organizations regarding mutual challenges and innovations.
- Provides information to the Minnesota Department of Revenue, State Legislators and their staff about the impact and practical application of legislative and administrative actions.
- Keeps abreast of departmental activities through Management Team meetings, articles and current with the profession by reading professional journals.

- Works with City departments regarding livability issues, legislative matters, shared property information and City-wide projects.
- Prepares reports on departmental activities.

**MINIMUM QUALIFICATIONS:** The job requires a four-year degree in business, real estate or a related field.

Preferred qualifications include: A master's degree in a related field or Public Administration

**MINIMUM EXPERIENCE:** Ten years of progressively responsible public sector work specializing in property assessments and five years of supervisory experience.

**LICENSES/CERTIFICATIONS:** Must hold a professional designation of Senior Accredited Minnesota Assessor (SAMA) and must satisfy continuing education requirements as established by the State Board of Assessors to maintain licensure. A valid driver's license or evidence of equivalent mobility is also required.

Preferred licenses/certifications include a Certified General Real Property Appraiser License from the Minnesota Department of Commerce, Certified Assessment Evaluator designation from the International Association of Assessing Officers, and MAI designation from the Appraisal Institute.

#### **OTHER SPECIFICATIONS**

- Thorough knowledge and understanding of local government functions and practices, including all local and state laws relating to the assessment and valuation of property.
- Demonstrated ability to communicate tactfully and effectively, both orally and in writing.
- Ability to present information in a clear and concise manner to large groups.
- Ability to work independently, determine priorities and make appropriate decisions.
- Ability to evaluate program effectiveness, initiate change as necessary and influence others to adopt new methods of operations.
- Ability to manage high level multiple projects.
- Excellent organizational and problem resolution skills.

**WORKING CONDITIONS:** Normal office with intermittent visits to businesses or community meetings.

#### **PREREQUISITE KNOWLEDGE**

The job specification has previously required only six years of experience in assessing, including some supervision experience. Given the level of knowledge required, we are recommending a four-year degree and 10 or more years of related experience, including at least 5 years of supervisory experience. The incumbent expressed an opinion the 15 years would be required to reach the department head level in a city the size and complexity of Minneapolis. In practice, we agree that it would be unlikely to reach the level of knowledge required in less than ten years. This assumes progressive growth in the complexity and responsibility of job assignments over a ten-year span. Knowledge of business and property economics at the macro and micro level are used in setting policy and in making decisions. While methods of property valuation are prescribed in law, it is necessary to be out front of trends in the market when preparing for discussions with individual property owners. Without this knowledge the credibility of the job holder and of the City are likely to be questioned.

## **DECISIONS AND ACTIONS**

Avoiding losses due to court ordered changes in valuations is a critical role of this job. Losses due to court actions are not recoverable. Proactive research into market conditions as they relate to specific properties and can lead to good supporting information for sustainable decisions in the area of valuations. Details such as rent rates, contract provisions and vacancy rates can inform valuations of commercial and multifamily properties.

Estimating value is very difficult in a market where prices are in flux and there are relatively few sales of a like character that are free of extenuating circumstances. When a final decision is made on the valuation of major properties with a complex set of factors, it must be defensible in court and hopefully will therefore never make it to court.

We considered the current rating of 75, but when comparing the rating with other jobs, we believe that the mix of jobs in the rating of 80 is more appropriate for a department head with this amount of impact on the City. The population of jobs rated 75 tends to include more of the division heads.

## **SUPERVISORY RESPONSIBILITY**

The rating for supervision is based on the numbers of direct and indirect reports to the job. With 34 employees the count guides to job to 30 points. This is unchanged.

## **RELATIONSHIPS RESPONSIBILITY**

Work performed by the Assessor impacts every taxpaying property in the City. Proactive work with property owners to gain an understanding of the condition and occupancy of buildings will result in better valuations that are sustainable. Property owners may not always get what they request in terms of valuations, but need to believe that their issues were heard and were given due consideration. Early work with building owners will result in more detailed information and a greater chance that the owner will forgo expensive legal challenges. This is particularly critical with larger buildings where the valuations can have a significant impact on tax collections. In an ideal situation all buildings are valued fairly, but with enough detailed information that allows for an accurate valuation that can be sustained in court. If both parties agree that the information is accurate, a court challenge is less likely.

The City Assessor will attend about 20-25 neighborhood meeting where the topic of tax valuations and tax classifications will be the main topic. An informed population is less likely to challenge valuations if they understand how valuations are done and how their individual concerns can be addressed objectively.

The Assessor will at times be covered by the media and thus needs to know how to explain complex tax matters in lay terms so that they are understood.

The Assessor is sometimes asked to testify in front of legislative committees and to communicate with legislators and legislative staff about the impact of proposed legislation or practical problems with application of existing law.

We are recommending a rating of 80 due to the impact and complexity of communications.

## WORKING CONDITIONS

We are using a rating of 20, which is a fairly standard rating for jobs that are primarily office with some local travel. This lowers the rating from 30, which was based on some field work. The field work here is more to attend meetings than to physically review buildings, even though this may sometimes occur.

## EFFORT

We are increasing effort from 70 to 75 based on the volume of work and the relatively smaller staff size of the department. The job is subject to numerous deadlines and detailed work. The added impact of reduced staffing levels makes for a busy organization with significant demands.

## RECOMMENDATION

The result of recommended changes in ratings is a valuation of 715 points instead of 640. This increases the job by one grade, from 14 to 15. More importantly the increase impacts the regression guided compensation level.

RECOMMENDATION: Increase total points from 640 to 715 by making the following changes:

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